

The Federal Communications Commission
445 12th Street, SW
Washington, DC 20554

Dear The Federal Communications Commission,

Please recognize that a flat tax will penalize those who use
cell phones for emergency use only.
The FCC should support emergency use call patterns, not tax them
in a disproportionate fashion.
Sincerely, Mark Fagerholm

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Mark Fagerholm
8410 Treetower
Chagrin Falls, Ohio 44023